

DEBRA K. DAVENPORT, CPA AUDITOR GENERAL WILLIAM THOMSON DEPUTY AUDITOR GENERAL

June 23, 2006

Governing Board St. David Unified School District No. 21 P.O. Box 70 St. David, AZ 85630-0070

Members of the Board:

We have received the District's audit reports and Uniform System of Financial Records Compliance Questionnaire for the year ended June 30, 2005. Therefore, the District has met the report submission requirements for that year.

If you have questions concerning this matter, please call me at (602) 553-0333.

Sincerely,

Gregory R. Rickert, CPA Accounting Services Manager

cc: Mr. Troy Thygerson, Superintendent
St. David Unified School District No. 21
The Honorable Trudy Berry, Cochise County School Superintendent
Ms. Vicki G. Salazar, Associate Superintendent of Financial Services
Arizona Department of Education